

HOUSE JOURNAL.

THIRTY-EIGHTH LEGISLATURE, THIRD CALLED SESSION.

PROCEEDINGS.

FIRST DAY.

Hall of the House of Representatives.
Austin, Texas,

Wednesday, May 16, 1923.

In obedience to the proclamation of his excellency, Pat M. Neff, Governor of Texas, convening the Thirty-eighth Legislature to meet in special session at Austin, the seat of government, this, the 16th day of May, A. D. 1923, the members of the House of Representatives assembled in the Representative Hall and at 10 o'clock a. m., the House was called to order by Hon. R. E. Seagler, Speaker.

Speaker Seagler then directed the Clerk to call the roll.

The roll was called and the following members were present:

Abney.	Downs.
Amsler.	Driggers.
Arnold.	Duffey.
Avis.	Dunlap.
Baker of Milam.	Dunn.
Baldwin.	Durham.
Barker.	Edwards.
Beasley.	Faubion.
Bell.	Fields.
Bird.	Finlay.
Bobbitt.	Frnka.
Bryant.	Fugler.
Cable.	Gipson.
Carpenter	Greer.
of Dallas.	Hardin of Erath.
Carpenter	Harrington.
of Matagorda.	Harris.
Carson.	Henderson
Chitwood.	of Marion.
Coffee.	Henderson
Collins.	of McLennan.
Covey.	Hendricks.
Cowen.	Howeth.
Crawford.	Irwin.
Culp.	Jacks.
Davenport.	Jennings.
Davis.	Johnson.
DeBerry.	Kemble.
Dielmann.	Laird.
Dinkle.	Lane.
Dodd.	LeMaster.

Lewis.
Loftin.
Looney.
McBride.
McDaniel.
McDonald.
McNatt.
Martin.
Mathes.
Maxwell.
Melson.
Merritt.
Miller.
Moore.
Morgan
of Liberty.
Pate.
Patman.
Patterson.
Perdue.
Pinkston.
Pool.
Pope.
Potter.
Quaid.
Quinn.
Rice.
Robinson.
Rowland.

Russell of Callahan.
Russell of Trinity.
Sackett.
Sanford.
Shearer.
Shires.
Simpson.
Smith.
Sparkman.
Stell.
Stevens.
Stewart
of Edwards.
Stewart
of Galveston.
Stewart of Jasper.
Stewart of Reeves.
Stiernberg.
Storey.
Stroder.
Teer.
Thompson.
Thrasher.
Vaughan.
Wallace.
Westbrook.
Wessels.
Wilson.
Young.

Absent.

Atkinson.	Lusk.
Baker of Orange.	McFarlane.
Barrett.	McKean.
Blount.	Merriman.
Bonham.	Montgomery.
Burmeister.	Morgan
Carter of Coke.	of Robertson.
Carter of Hays.	Price.
Green.	Purl.
Hardin	Rogers.
of Kaufman.	Satterwhite.
Houston.	Strickland.
Hughes.	Sweet.
Hull.	Turner.
Jones.	Wells.
Lackey.	Williamson.
Lamb.	Wilmans.
LeSturgeon.	Winfree.

A quorum was announced present.

Prayer was then offered by Rev. J. C. Mitchell, Chaplain.

PROCLAMATION BY THE GOVERNOR.

The Speaker laid before the House and had read the following proclamation by the Governor:

To the Members of the Senate and House of Representatives of the Thirty-eighth Legislature:

I, Pat M. Neff, Governor of the State of Texas, by virtue of authority vested in me by the Constitution of the State of Texas, in Article 4, Section 8, do hereby call the Thirty-eighth Legislature in Third Called Session to convene in the city of Austin, Texas, at ten o'clock Wednesday morning, May 16, A. D. 1923, to adjust by appropriate legislation the wide discrepancy between the appropriations heretofore made by the Thirty-eighth Legislature for the maintenance of our State institutions and the estimated available revenues out of which said appropriations are to be met, to the end that the State may be kept on a cash basis; also to consider such other matters as may be presented by the Governor in keeping with the laws and the Constitution of the State of Texas.

In testimony whereof, I have hereunto signed my name officially, and caused to be impressed hereon the seal of the State, at the city of Austin, Texas, this the 15th day of May, A. D. 1923.

(Seal) (Signed) PAT M. NEFF,
Governor of Texas.

By the Governor:

(Signed) S. L. STAPLES,
Secretary of State.

Filed in the office of Secretary of State this the 15th day of May, A. D. 1923.

(Signed) S. L. STAPLES,
Secretary of State.

United States of America,
The State of Texas.

I, S. L. Staples, Secretary of State of the State of Texas, do hereby certify that the attached and foregoing is a true and correct copy of the proclamation issued by Pat M. Neff, Governor of Texas, calling a Special Session of the Thirty-eighth Legislature to convene in the city of Austin, Texas, at 10 o'clock a. m., Wednesday, May 16, A. D. 1923, as said proclamation now appears of record in this department.

In testimony whereof, I have here-

unto signed my name officially, and caused the seal of State to be hereon impressed at the city of Austin, Texas, this the 16th day of May, A. D. 1923.

(Seal) S. L. STAPLES,
Secretary of State.

TO NOTIFY GOVERNOR AND SENATE.

Mr. Moore offered the following resolution:

Resolved, That the Speaker appoint two committees of three members each, one of said committees to notify the Governor and the other to notify the Senate, that the House is now organized and ready for the transaction of business.

The resolution was read second time and was adopted.

In accordance with the above action, the Speaker announced the appointment of the following committees:

To notify Governor: Messrs. Cowen, Finlay and Russell of Callahan.

To notify Senate: Messrs. Sparkman, Dielmann and Bobbitt.

PROVIDING FOR EMPLOYES OF THE HOUSE.

Mr. Moore offered the following resolution:

Resolved, That the Speaker of the House shall appoint the following employees for the Third Called Session of the Thirty-eighth Legislature, to serve for such compensation as is hereafter provided:

One private secretary to the Speaker, \$7.50 per day.

One stenographer for the Speaker, \$6 per day.

One porter for the Speaker, \$3 per day.

One page for the Speaker, \$2.50 per day.

One assistant to the Journal Clerk, \$5 per day.

One assistant to the Calendar Clerk, \$5 per day.

One assistant to the Sergeant-at-Arms, \$6 per day.

One superintendent of the House, \$5 per day.

One Warrant Clerk, \$5 per day.

One Mailing Clerk, \$5 per day.

One clerk, Contingent Expense Committee, also to act as stenographer for chairman of said committee and for Chief Clerk, \$5 per day.

One clerk to the Appropriations Com-

mittee, \$7.50 per day, who shall also act as general clerk when necessary.

One stenographer to the Appropriations Committee, \$6 per day.

One assistant Sergeant-at-Arms in gallery, \$5 per day.

Twenty-five expert stenographers, \$5 per day each.

Four committee clerks, \$5 per day each.

Twenty-one pages, \$2.50 per day each.

One page for Mr. Rice, \$4 per day.

One page for Mr. DeBerry, \$4 per day.

One bookkeeper to Sergeant-at-Arms, \$7.50 per day.

One clerk to Sergeant-at-Arms, \$5 per day.

One night watchman, \$5 per day.

One messenger to carry papers to Confederate Home, \$2.50 per day.

One messenger to carry papers to Confederate Woman's Home, \$2.50 per day.

One assistant to Enrolling Clerk, and one assistant to the Engrossing Clerk, \$5 per day each.

One elevator man, who shall receive \$4 per day.

Five regular porters, \$3 per day each.

Five special porters for two and one-half hours per day, each, 40 cents per hour, under direction of the Speaker.

One chief operator for voting machine, \$7.50 per day.

One assistant operator for voting machine, \$5 per day.

Be it further resolved, That it shall be the duty of the Speaker, and he is hereby empowered to dispense with the services of any employe when in his judgment said employe is not further needed or for misconduct of any employe; and further, he shall have the power to appoint extra help when in his judgment it is needed.

The duties of the employes as hereinbefore mentioned shall be such as are usually required of the employes of previous Legislatures, and it shall be the duty of the stenographers and clerks to assist members of the House in their correspondence, preparation of bills, etc.

Any of the employes may be excused by the Speaker for cause deemed by him sufficient. Provided further, that any employe who shall absent himself without leave shall not receive any compensation for the time missed during said absence.

The salaries of the employes shall begin when they are instructed to begin work by the Speaker.

The services rendered by employes under appointment by the Speaker before

the assembling of the Third Called Session shall be paid at the same rate per day for the class of service performed.

The resolution was read second time and was adopted.

PROVIDING FOR HOUSE JOURNAL.

Mr. Moore offered the following resolution:

Be it resolved by the House of Representatives, That one thousand (1000) copies of the House Journal of each day be printed; one hundred to be delivered to the Senate, three copies to be placed on the desk of each member of the House each day, three copies to be delivered to the head of each State department, seventy-five copies to the State Library, one to the clerk of the Committee on Appropriations, and the remainder to be left with the Sergeant-at-Arms for distribution under the direction of the Speaker.

The resolution was read second time and was adopted.

PROVIDING FOR POSTAGE FOR MEMBERS.

Mr. Moore offered the following resolution:

Resolved, That each member be allowed \$5 for postage stamps, and the Sergeant-at-Arms and the Chief Clerk be allowed \$5 each for postage stamps, and the Committee on Appropriations and the Committee on Revenue and Taxation each be allowed \$10 for postage stamps to be paid out of the contingent fund of the House.

Resolved, That all requisitions for paper and supplies necessary for the preparation of bills, for the enrolling and engrossing room, the minute books and blank paper for use of committees, the letterheads, envelopes, etc., to be used by the members or employes of the House to be made under the direction of the Committee on Contingent Expenses.

Resolved, That the chairman of the Committee on Contingent Expenses be authorized to rent typewriters for the use of stenographers and Enrolling Clerk and Engrossing Clerk of the House, and to purchase typewriter ribbons, the cost of same to be paid out of the contingent fund of the House.

Resolved, That the Sergeant-at-Arms shall be the custodian of all stationery and stationery supplies required by the House; that said supplies be obtained and disposed of and accounted for by

the Sergeant-at-Arms as provided by Rule 3, Section 4, of the Rules of the Thirty-third Legislature.

The resolution was read second time and was adopted.

PROVIDING FOR NEWSPAPERS FOR MEMBERS.

Mr. Stewart of Jasper offered the following resolution:

Resolved by the House of Representatives, That each member be allowed three daily newspapers during the Special Session of the Thirty-eighth Legislature, to be paid for out of the contingent expense fund of the House.

The resolution was read second time and was adopted.

RELATING TO LEGISLATIVE TRIPS.

Mr. Moore offered the following resolution:

Whereas, The Thirty-eighth Legislature has been called in extraordinary session for the purpose of passing revenue measures sufficient to meet the needs of the State government; and

Whereas, It is important that the work be completed in the shortest possible time, to the end that the members may return to their homes and to private pursuits; therefore, be it

Resolved, That we, the members of the House of Representatives, recognizing the importance of the work, the great expense to the taxpayers and need of conserving time, believe that it would be unwise and unnecessary to visit other sections of the State on trips commonly referred to as "junketing trips," during the Third Called Session of the Thirty-eighth Legislature.

Signed—Moore, Dinkle, Quaid, Bell, Hardin of Erath, Melson, Henderson of Marion, Beasley, Abney, Harrington, Irwin, Downs, Coffee, Patman, Fugler, Faubion, Pate.

The resolution was read second time.

Mr. Quinn moved to table the resolution, and the motion to table was lost.

Question then recurring on the resolution, it was adopted.

GOVERNOR NOTIFIED.

The committee appointed to notify the Governor that the House is organized and ready for the transaction of business appeared at the bar of the House, and, being duly announced, stated that they had performed the duty assigned them.

SENATE NOTIFIED.

The committee appointed to notify the Senate that the House is now organized and ready for the transaction of business appeared at the bar of the House and being duly announced, stated that they had performed the duty assigned them.

RELATING TO PASSING REVENUE MEASURES.

Mr. Melson offered the following resolution:

H. C. R. No. 1, Relating to passing revenue measures.

Whereas, The House and the Senate of Texas have thoroughly considered revenue matters during the Regular and Special Sessions of the Thirty-eighth Legislature; and

Whereas, Both houses have heretofore failed to agree upon and pass measures that will provide sufficient revenues to support the State government and its various institutions for the next two years; and

Whereas, Such measures must be passed to avoid the necessity for the Governor of this State to veto the appropriation bills passed by the Second Called Session of the Thirty-eighth Legislature and presented to the Governor for his approval; now therefore be it

Resolved by the House of Representatives, the Senate concurring, That the Committee on Revenue and Taxation in the House and the Committee on State Affairs of the Senate be requested to work and act together, and, if possible, agree on such revenue measures as in their judgment are reasonably certain can be agreed upon by both houses.

Signed—Melson, Moore, Dinkle, Maxwell.

The resolution was read second time.

Mr. Davenport offered the following amendment to the resolution:

Whereas, Time may be conserved and matters facilitated by holding joint meetings of whatever open hearings may be necessary on revenue measures; therefore, be it

Resolved by the House of Representatives, the Senate concurring, That the Committee on Revenue and Taxation in the House and the Committee on State Affairs of the Senate be requested to hold joint sessions on open hearings on such revenue measures as are introduced.

Mr. Laird moved the previous question on the amendment and the resolution, and the motion was not seconded.

On motion of Mr. Fields, the resolution was referred to the Committee on Revenue and Taxation.

HOUSE NOTIFIED.

A committee from the Senate appeared at the bar of the House and, being duly announced, notified the House that the Senate is now organized and ready for the transaction of business.

MESSAGE FROM THE SENATE.

Senate Chamber,
Austin, Texas, May 16, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: I am directed by the Senate to inform the House that the Senate has passed

S. C. R. No. 1, Relating to the Joint Rules of the Senate and House for the Third Called Session of the Thirty-eighth Legislature.

Respectfully,

RICHARD BLALOCK,
Assistant Secretary of the Senate.

COMMITTEE ASSIGNMENT.

The Speaker announced the appointment of Mr. Maco Stewart to succeed Mr. Leo Brady on all committees of which Mr. Brady was a member.

EMPLOYES OF THE HOUSE.

The Speaker announced the appointment of the following employees:

Private Secretary to the Speaker—Read Granberry.

Stenographer to the Speaker—Maud McDannell.

Page for the Speaker—Buster Davis.

Porter for the Speaker—William Pettit.

Assistant to the Journal Clerk—Miss Gussie Evans.

Assistant to the Calendar Clerk—Miss Gladys Nichols.

Assistant to the Sergeant-at-Arms—W. T. Vann.

Superintendent of the House—J. C. Adrian.

Warrant Clerk—Miss Lucy W. Read.

Mailing Clerk—Miss Frankie Matthews.

Clerk of the Committee on Contingent Expenses—Miss Kathleen Shoults.

Clerk to Appropriations Committee—B. D. Garmon.

Stenographer to Appropriations Committee—Hazel Van Patten.

Assistant Sergeant-at-Arms in the Gallery—W. C. Nichols.

Bookkeeper to Sergeant-at-Arms—J. T. Hamilton.

Clerk to Sergeant-at-Arms—Aaron Cole.

Night Watchman—Charles S. Pipkin.

Messenger to Confederate Home—N. Hollinsworth.

Messenger to Confederate Woman's Home—W. H. McWilliams.

Assistant to Engrossing Clerk—Gus Michel.

Assistant to Enrolling Clerk—Hobson Green.

Elevator Operator—William Gerron.

Chief Operator of Voting Machine—L. Ledbetter.

Assistant Operator of Voting Machine—Lloyd Basford.

Committee Clerks—Francis Cook, J. A. Davis, Earl F. Selman, O. P. Schoolfield.

Page to Mr. Rice—Harold Preece.

Page to Mr. DeBerry—Frank Roach.

Stenographers—Mrs. E. J. Adams, Head Stenographer; Miss Laura Aten, Miss Ella Bassist, Miss Gussie Cottingham, Miss Rubie Gillespie, Mr. Harvey Harrell, Miss Ora Dell Hughes, Mrs. Uncas Johnson, Miss Bessie Minter, Miss Rubie Robertson, Miss Agnes Sheldon, Miss Ora Taulbee, Miss Ruby Turpin, Miss Wanda Barnett, Mrs. Nora Clagett, Miss Fannie S. Daniel, Mrs. Lois Haltom, Miss Anita Heberer, Miss Grace Johnson, Mr. A. R. McTee, Miss Maude Nowlin, Mr. Oma Stanley, Miss Isabelle Sutherland, Mrs. Lucy M. Tew, Mrs. Grace Jones.

Pages—John Lee Pool, George Woodruff, Neywood Roberdeau, W. T. Lindsey, Quentin Lacey, Billey Moore, Weldon Terrell, Jesse Hellums, Paul Midkiff, John Martindale, Glenn Bowen, Roy Meyer, Ernest Davis, Buster Vanpelt, Langston Smith, Huard Jones, Jay Brown, Homer Thornberry, Elliott Nelson, Hugh Lewis.

Porters.

Regular Porters—Alexander Sampson, Milton Nobles, M. T. Piper, Joseph Brunson, Isaiah Smith.

Special Porters—Lewis Gilbert, B. B. May, Billie Walker, Arthur Lewis, Sylvester Bright.

RELATING TO INTRODUCING
BILLS.

Mr. Jennings offered the following resolution:

Whereas, The Third Called Session of the Legislature has been convened; and

Whereas, The State is at a tremendous expense, which incurs an extra burden upon the tax payers of the State of Texas; now, therefore, be it

Resolved by the House of Representatives, That no bill be filed nor considered unless it is expressly embraced in the Governor's proclamation submitting the same to the House of Representatives.

The resolution was read second time and was adopted.

ADOPTING JOINT RULES.

The Speaker laid before the House, for consideration at this time, the following resolution:

S. C. R. No. 1, Adopting Joint Rules:

Resolved, By the Senate of the Thirty-eighth Legislature, the House of Representatives concurring, That the Joint Rules of the Senate and House of the Regular Session and of the First and Second Called Sessions be adopted as the Joint Rules of the Senate and House for the Third Called Session of the Thirty-eighth Legislature.

The resolution was read second time and was adopted.

HOUSE BILLS ON FIRST READING.

The following House bills, introduced today, were laid before the House, read severally first time, and referred to the appropriate committees, as follows:

By Mr. Patman:

H. B. No. 1, A bill to be entitled "An Act to amend Article 7374 of the Revised Civil Statutes of 1911, levying and providing for the payment of an occupation tax on all persons, firms, companies, corporations, common law trusts, associations operating under a declaration of trust, or any other association or concern, of whatsoever name known or howsoever organized, formed or created, owning, managing or operating any pipe line or pipe lines within this State, based upon gross receipts derived from business done within this State in intrastate commerce, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Patman:

H. B. No. 2, A bill to be entitled "An Act to amend Articles 7369, 7371, 7372, 7373, 7378 and 7382 of Chapter 2, Title 126, of the Revised Civil Statutes of Texas, 1911, relative to the levying of occupation taxes upon individuals, companies, corporations and associations pursuing any of the occupations, that is, viz: express companies, gas, electric light, power or water-works, collecting or commission agencies, car companies, interurban and electric railway companies and telephone companies; providing for an increase of the gross receipts tax to be paid by said companies; providing for a new article to be numbered 7383b, to provide that each company subject to the provisions of this chapter shall cause to be made and to be kept and preserved, a full and complete record of all business, and said record shall be open to the inspection of all tax officers of the State; and also providing further, that any company subject to the provisions of the Intangible Tax Law as set out in Chapter 4, Title 126, of the Revised Statutes of 1911, and all amendments thereto, and are complying with the provisions of said law, shall not be subject to the provisions of this chapter, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Patman:

H. B. No. 3, A bill to be entitled "An Act levying and providing for the collection of an occupation tax on those selling at retail within this State (except sales made in interstate commerce) musical instruments or musical supplies; enacting the necessary incidental provision to the purpose and subject of the act, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Patman:

H. B. No. 4, A bill to be entitled "An Act to amend Chapter 2, Title 126, of the Revised Civil Statutes of the State of Texas, 1911, relative to the levy of occupation taxes based on gross receipts, by adding thereto a new article to be numbered Article 7384b, said article extending the provisions of said chapter so as to include individuals, companies, associations or corporations owning, operating or controlling an establishment in this State for the manu-

facture or distribution, at wholesale, of soda water, coca-cola, soft drinks and beverages; levying a tax of three-fourths of one per cent on the gross receipts of said individuals, companies, associations or corporations, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Patman:

H. B. No. 5, A bill to be entitled "An Act to amend Chapter 2, Title 126, of the Revised Civil Statutes of the State of Texas, 1911, relative to the levy of occupation taxes based on gross receipts, by adding thereto a new article to be numbered Article 7384n, said article extending the provisions of said chapter so as to include individuals, companies, associations or corporations owning, operating or controlling an establishment in this State for the distribution, at wholesale, of tobacco, cigars and cigarettes; levying a tax of one-half of one per cent on the gross receipts of said individuals, companies, associations or corporations, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Patman:

H. B. No. 6, A bill to be entitled "An Act to amend Chapter 2, Title 126, of the Revised Civil Statutes of the State of Texas, 1911, relative to the levy of occupation taxes based on gross receipts, by adding thereto a new article to be numbered Article 7384r, said article extending the provisions of said chapter so as to include individuals, companies, associations or corporations engaged in and pursuing the business of brokers, factors, commission merchants or manufacturers' agents; levying a tax of one-half of one per cent on the gross annual commissions and brokerage or sales and purchases of said individuals, companies, associations or corporations, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Patman:

H. B. No. 7, A bill to be entitled "An Act to amend Chapter 2, Title 126, of the Revised Statutes of the State of Texas, 1911, relative to the levy of occupation taxes based on gross receipts, by adding thereto a new article to be numbered Article 7384t, said article ex-

tending the provisions of said chapter so as to include individuals, companies, associations or corporations owning, operating or controlling an establishment in this State for the manufacture or distribution, at wholesale, of casings, tires, tubes, parts, accessories and supplies for motor vehicles; levying a tax of one-fourth of one per cent on the gross receipts of said individuals, companies, associations or corporations, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Patman:

H. B. No. 8, A bill to be entitled "An Act to amend Chapter 2, Title 126, of the Revised Statutes of the State of Texas, 1911, relative to the levy of occupation taxes based on gross receipts, by adding a new Article 7376a, said article extending the provisions of said chapter so as to include each and every person, association of persons or corporation created by the laws of this or any other State or nation, which shall engage, in their own name or in the name of others, in the wholesale business of coal oil, fuel oil, naphtha, benzine, or any other mineral oils refined from petroleum; levying a tax of one-half per cent, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Quinn:

H. B. No. 9, A bill to be entitled "An Act levying and providing for the payment of a State occupation tax on the mining or production of sulphur by any method, system or manner, within this State; requiring reports to be made and records to be kept by those engaged in the business, and providing for the inspection thereof by certain public officials, their employes or representatives; prescribing penalties for the failure to comply with provisions of this act; providing for the payment of interest, penalties and costs by certain officials; fixing the venue therefor and the compensation of officials for said services; repealing House bill No. 328 passed at the Regular Session of the Thirty-eighth Legislature, levying an occupation tax on the production of sulphur, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Coffee and Mr. Laird:

H. B. No. 10, A bill to be entitled

"An Act levying an occupation tax upon the right and privilege of producing oil in this State by taking same from the earth; defining the words 'person,' 'market value' and 'oil'; levying such tax against those engaged in such production; requiring reports to be made in order to ascertain the amount of said tax due the State; prescribing penalties for failure to comply with the act requiring reports to be made and requiring said tax to be paid within a certain time; making necessary provision for carrying into effect the act and accomplishing its purpose; amending Article 7383, Chapter 2, of Title 126 of the Revised Civil Statutes of 1911, as amended; providing that Articles 7386 and 7387, Revised Civil Statutes, shall not apply to those affected by this act, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Downs:

H. B. No. 11, A bill to be entitled "An Act to amend subdivision 5 of Article 7618 of the Revised Civil Statutes of 1911, as amended by Chapter 124, page 190, General Laws, Regular Session, Thirty-fourth Legislature, approved March 22, 1915, pertaining to the collection of delinquent and insolvent taxes and making reports of same by county tax collectors."

Referred to Committee on Revenue and Taxation.

By Mr. Downs and Mr. Stewart of Jasper:

H. B. No. 12, A bill to be entitled "An Act to amend Article 7629 of the Revised Civil Statutes of 1911, pertaining to credits allowed tax collectors for unpaid taxes reported or returned by them as delinquent or insolvent."

Referred to Committee on Revenue and Taxation.

By Mr. Hardin of Erath:

H. B. No. 13, A bill to be entitled "An Act to amend Section 8 of Chapter 18 of the General Laws passed at the First Called Session of the Thirtieth Legislature of the State of Texas, as amended by Chapter 108 of the Thirty-second Legislature, imposing an occupation tax upon fire, marine, inland and tornado insurance companies transacting business in this State; prescribing the rate of tax and methods of measurement; and repealing Section 28 of Chapter 106, General Laws, passed

at the Regular Session of the Thirty-third Legislature, exempting purely mutual or purely profit-sharing fire insurance companies incorporated or unincorporated under the laws of this State, and carried on by the members thereof solely for the protection of their property and not for profit and purely co-operative inter-insurance and reciprocal exchanges carried on by the members thereof solely for the protection of their property and not for profit, from the operation of the provisions of said Chapter 106; and repealing Section 30 of Chapter 113, General Laws, passed at the Regular Session of the Thirty-third Legislature, which section exempts every fraternal benefit society organized or licensed under said Chapter 113 and all of its funds and property from all and every State, county, district, municipal and school tax, other than taxes on real estate and office equipment, when same is used for other than lodge purposes, and declaring an emergency."

Referred to Committee on Insurance.

By Mr. Quinn:

H. B. No. 14, A bill to be entitled "An Act relative to irrigation and regulating the same; relating to liens for furnishing irrigation water and service, amending Chapter 88 of the General Laws of the Thirty-fifth Legislature, Regular Session, approved March 9, 1917, by amending Section 87 of said act: limiting and regulating the contract lien upon crops irrigated, exempting municipal owned companies or associations or governmental agencies, and levying an occupation tax to provide funds to reimburse the State for expenses of regulation of irrigation and administering the laws relating thereto; repealing all laws in conflict herewith, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. LeMaster and Mr. Maxwell:

H. B. No. 15, A bill to be entitled "An Act providing for the collection of registration fees upon all instruments evidencing the organization of concerns other than private corporations, designed to conduct any business, or acquire, or hold, any property without full individual liability upon the part of all members and holders of interests therein, and for the collection of annual excise taxes from all such concerns, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Lackey:

H. B. No. 16, A bill to be entitled "An Act providing for uniformity and equalization of taxation; conferring upon the State Tax Board general supervision over the administration of the laws relating to taxation and over assessors and collectors of taxes and county commissioners court sitting as boards of equalization to the end that assessments of all classes of property for purposes of State taxation shall be made relatively just and equal in the several counties of the State; providing for the review by such State Tax Board of the aggregate assessments of the various classes of property in the several counties and empowering it to raise or lower the valuation of any and all classes of property in any county or counties for purposes of State taxation; prescribing the duties of tax assessors and collectors and the county judge and county commissioners with reference to equalization for purposes of State taxes; providing for a hearing and notice before fixing valuations by the State Tax Board; providing for a hearing and notice by the county board of equalization before carrying into effect the orders of the State Tax Board with reference to valuations; authorizing the county commissioners court to adopt the valuation fixed in compliance with the orders of the State Tax Board for purposes of taxes other than State taxes and permitting it to adopt a different valuation for purposes of State taxes if it elects to do so; enacting provisions necessary and incident to the subject and purpose of the act; amending Articles 7580 and 7350 of the Revised Civil Statutes of Texas; making the necessary changes in the laws relating to duties of tax assessors, tax collectors, and county boards of equalization, and specifying and fixing dates for the performance thereof, so as to carry into effect the provisions of the act; requiring the tax collector in assessing taxes under provisions of law authorizing him to do so, to conform to the orders and instructions of the State Tax Board, and making it unlawful for tax collectors to collect any State taxes or other taxes until there has been delivered to them a tax roll in which the State taxes show to have been extended on valuations complying with the orders of the State Tax Board; providing for mandamus suits by the State Tax Board and prescribing procedure therein and rules governing appeals therefrom; extending

time for payment of taxes without penalty if rolls are not completed by the end of the year; authorizing the State Tax Board to prescribe forms, and to require descriptions of real estate and to require that improvements be listed separately from lands and lots on which they are situated in making assessments; providing for the removal of any member of the State Tax Board, assessor or collector of taxes, or county judge or county commissioner who shall wilfully fail or refuse to comply with the provisions of the act; declaring the rule of construction in case of invalidity of any provision of the act; providing the time when the act shall take effect; and repealing all laws or parts of laws in conflict therewith."

Referred to Committee on Revenue and Taxation.

By Mr. Quinn, Mr. Baker of Orange, Mr. Baker of Milam and Mr. Morgan of Liberty:

H. B. No. 17, A bill to be entitled "An Act providing that each and every casualty insurance company, fire insurance company, and surety company now engaged and doing business in this State shall invest and keep invested in Texas securities 75 per cent of the aggregate amount of its legal reserve required by the laws of its domicile to be maintained on account of Texas business; providing how such investments may be made; providing further, that such companies shall file a report with the Commissioner of Insurance and Banking of this State of its reserve, and shall make such other reports containing such information as may be required by the said Commissioner, and that it shall file its report of its premiums, making it the duty of the Commissioner of Insurance and Banking to receive such report; providing that no other occupation tax shall be paid by such companies; providing that companies accepting certificates of authority to do business in this State shall hereafter pay the occupation tax as herein provided; providing that companies heretofore, now or hereafter doing business in this State shall report after ceasing to do business, and providing that any such company may maintain agents after failing to renew its certificate of authority to do business in this State; prescribing the duties of the Commissioner when a company fails to comply with the provisions of this act; providing penalty for failure to make invest-

ments required by this act, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Culp:

H. B. No. 18, A bill to be entitled "An Act to amend Article 7382, Chapter 2, Title 126, of the Revised Civil Statutes of the State of Texas, providing for a graduated increase of gross receipts on telephone companies and providing for reports to be made as now provided by law and records preserved, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Culp:

H. B. No. 19, A bill to be entitled "An Act vesting the authority in the Tax Commissioner of this State to collect all delinquent occupation taxes as provided for in Article 7355, in subdivisions 1 to 40, inclusive, and all delinquent franchise taxes provided for in Article 7393 and Article 7394, Acts of 1919, and all delinquent inheritance taxes due and unpaid as provided for in Chapter 10, Articles 7487 down to and including Article 7502, and all insolvent taxes and moneys due the State by escheated estates as provided for in Title 51, Articles 3186 down to and including Article 3205, and from all sources excepting ad valorem taxes due on real estate, and to amend Article 7490, Chapter 164, Acts of the Thirty-sixth Legislature, and to amend Article 7491, Chapter 164, Acts of the Thirty-sixth Legislature, and providing that the Tax Commissioner is hereby vested with the authority to contract with nine persons, firms, or co-partnerships to collect the delinquent taxes now due the State of Texas or to become due the State of Texas, who shall be designated as delinquent tax collectors, and whose districts shall be composed of two congressional districts; providing commission to be paid and authorizing commissioners courts, commissioners or city boards of aldermen or trustees of independent school districts to contract with said delinquent tax collectors upon such basis as they may desire to, and providing that all funds shall be deposited in the State Treasury for the general revenue of Texas, except contracts made by counties, cities or school districts, which shall be passed into the treasury of their respective governments."

Referred to Committee on Revenue and Taxation.

By Mr. Melson and Mr. Culp:

H. B. No. 20, A bill to be entitled "An Act levying an occupation tax upon the right and privilege of producing gas in this State by taking same from the earth; defining the words 'person,' 'market value' and 'gas'; levying such tax against those engaged in such production; requiring reports to be made in order to ascertain the amount of said tax due the State; prescribing penalties for failure to comply with this act; requiring reports to be made and requiring said tax to be paid within a certain time; making necessary provisions for carrying into effect and accomplishing its purpose; amending Article 7383, Chapter 2, Title 126, of the Revised Civil Statutes of 1911, as amended, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Dinkle et al.:

H. B. No. 21, A bill to be entitled "An Act providing for the levying and collection of income taxes upon individuals, firms, co-partnerships, corporations, joint stock companies and associations residing or doing business within the State of Texas, and upon non-residents having income from property located in or business transacted within the State of Texas; fixing the rates of tax to be levied and collected from such income; providing for exemptions of amounts or parts of incomes, such exemptions to be excepted from said tax; providing the manner of making income tax reports and returns by individuals, companies, co-partnerships and associations; providing penalties for failure to make returns and for the failure to pay said income tax; providing that persons, firms, co-partnerships, corporations, companies or associations subject to the provisions of this act, having paid any State ad valorem taxes accruing during any current year for which income taxes are assessed, may receive credit upon their income tax assessed during said year for the amount of such ad valorem taxes paid; providing for the disposition of the revenue arising under the provisions of this act; designating what shall constitute income under the provisions of this act, and allowing certain reductions from gross income for the purpose of calculating net income; providing for the appointment of supervisors and assistants required for the proper administration of the provisions hereof; making an appropriation for the purpose of carrying into effect the provi-

sions of this act, and declaring an emergency."

Referred to Committee on Revenue and Taxation.

By Mr. Purl:

H. B. No. 22, A bill to be entitled "An Act amending subdivision (1) of Section 1 of an act authorizing and empowering certain municipalities of this State to fix and prescribe the annual salaries or compensation of their city or corporation judge, city attorney and city auditor, at not exceeding a maximum amount thereof and declaring an emergency, being House bill No. 101, Chapter 21 of the General Laws of Texas approved June 17, 1920, and effective June 17, 1923, and declaring an emergency."

Referred to Committee on Municipal and Private Corporations.

RECESS.

On motion of Mr. Simpson, the House, at 11:20 o'clock a. m., took recess to 3 o'clock p. m. today.

AFTERNOON SESSION.

The House met at 3 o'clock p. m. and was called to order by the Speaker.

MESSAGE FROM THE SENATE.

Senate Chamber,
Austin, Texas, May 16, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: I am directed by the Senate to inform the House that the Senate has passed

S. C. R. No. 2, Requesting the Senate Committee on State Affairs and the House Committee on Revenue and Taxation to act and work together and if possible agree on certain revenue measures.

Respectfully,
RICHARD BLALOCK,
Assistant Secretary of the Senate.

MESSAGE FROM THE SENATE.

Senate Chamber,
Austin, Texas, May 16, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: I am directed by the Senate to inform the House that the Senate has passed

S. B. No. 1, A bill to be entitled

"An Act making an appropriation to pay the contingent expenses of the Third Called Session of the Thirty-eighth Legislature and to supplement the appropriation to pay the contingent expenses of the Second Called Session of the Thirty-eighth Legislature, said Third Called Session being convened May 16, 1923, by proclamation of the Governor, and declaring an emergency."

S. B. No. 2, A bill to be entitled "An Act making an appropriation to pay the per diem pay of members and the per diem pay of officers and employees of the Third Called Session of the Thirty-eighth Legislature of the State of Texas, convened May 16, 1923, by proclamation of the Governor, and declaring an emergency."

Respectfully,
RICHARD BLALOCK,
Assistant Secretary of the Senate.

MESSAGE FROM THE GOVERNOR.

Mrs. Margaret Tindall, Assistant Secretary to the Governor, appeared at the bar of the House, and being duly announced, presented the following message from the Governor, which was read to the House, as follows:

Governor's Office,
Austin, Texas, May 16, 1923.

To the Members of the Thirty-eighth Legislature, Third Called Session.

Gentlemen: It has been conservatively estimated that you have appropriated for the maintenance of the institutions of the State, and for the support of the departments of the Texas government for the two years beginning September 1, 1923, more than eight million dollars in excess of the available revenue coming into the State during said two years.

You have therefore been reconvened in this your Third Called Session in order that you might bring the appropriations within the available revenues. This question, strictly construed, and no other subject matter, is hereby submitted to you for your consideration.

Respectfully submitted,
PAT M. NEFF,
Governor.

RELATING TO SUPPLIES FOR MEMBERS.

Mr. Moore offered the following resolution:

Whereas, The Committee on Contingent Expenses of the House is desirous of holding the expense of the House at the

minimum, particularly in the matter of miscellaneous supplies; and

Whereas, It is necessary that said committee have the hearty support of the members of the House, individually and collectively; and

Whereas, We are now assembled in extra session at great expense to the tax payers of the State; therefore, be it

Resolved, In the interest of economy, that the individual members of the House of Representatives be limited to five (\$5) dollars worth of supplies during the Third Called Session of the Thirty-eighth Legislature, and the book-keeper to the Sergeant-at-Arms be and is hereby directed to keep the miscellaneous supply account of each member within the limit of five (\$5) dollars, said amount to be the maximum for each member; be it further

Resolved, That the Speaker's room be and is hereby specifically excepted from the provisions herein, and that this resolution shall in nowise be construed as limiting the stamp account provided for in resolutions heretofore adopted.

Signed—Committee on Contingent Expenses, by Moore, Chairman; Stewart of Jasper, Vice-Chairman; Barker, Faubion and Stevens.

The resolution was read second time and was adopted.

RELATING TO CONSIDERATION OF REVENUE MEASURES.

The Speaker laid before the House, for consideration at this time, the following resolution:

S. C. R. No. 2, Relating to consideration of revenue measures.

Whereas, The House and Senate of Texas have thoroughly considered revenue measures during the Regular and Special Session of the Thirty-eighth Legislature; and

Whereas, The question of working out proper revenue measures is the main question to be considered during this Called Session, and will be the paramount measure to be considered; now, therefore, be it

Resolved by the Senate and the House of Representatives concurring, That the Committee on Revenue and Taxation in the House and the Committee on State Affairs of the Senate be requested to work and act together, and if possible agree on such revenue measures as in their judgment are reasonably certain to be agreed upon, and can be agreed upon by both houses.

The resolution was read second time. Mr. Cable moved that the resolution be referred to the Committee on Revenue and Taxation.

The motion was lost.

Question then recurring on the resolution, it was adopted.

RELATING TO HULL YOUNGBLOOD AFFAIR.

On motion of Mr. Irwin, the Speaker was authorized to appoint a committee of three members of the House to make the necessary arrangements to have Hull Youngblood appear before the House of Representatives.

In accordance with the above action, the Speaker announced the appointment of the following committee:

Messrs. Irwin, Beasley and Patterson.

SENATE BILLS ON FIRST READING.

The following Senate bills, received from the Senate today, were laid before the House, read severally first time, and referred to the appropriate committees as follows:

Senate bill No. 1, to the Committee on Appropriations.

Senate bill No. 2, to the Committee on Appropriations.

COMMITTEE TO CONFER WITH GOVERNOR.

On motion of Mr. Patterson, the Speaker was authorized to appoint three members of the House as a committee to confer with the Governor immediately for the purpose of ascertaining definitely the subjects of legislation included in his message to the House.

In accordance with the above action, the Speaker announced the appointment of the following committee:

Messrs. Patterson, Carpenter of Matagorda and Laird.

RECESS.

On motion of Mr. Stewart of Edwards, the House, at 3:50 o'clock p. m., took recess to 10 o'clock a. m. tomorrow.

FIRST DAY.

(Continued.)

(Thursday, May 17, 1923.)

The House met at 10 o'clock a. m. and was called to order by Speaker Seagler.